

**State of Michigan**  
**“Evaluating the Risks and Control Activities in Automated Information Systems”**  
**Materials Reference Guide**

This document contains a list of recommended materials that may be used as aids during the Biennial Internal Control Evaluation (ICE) of Automated Information Systems. Please note: the list below is not all-inclusive of what materials may be needed to conduct the ICE.

Application

- Obtain an inventory of all applications
- Identify the most critical applications/Obtain a risk analysis identifying the most critical applications
- Identify the application owners
- Identify the data owners

IT Support

- Identify application support personnel (Examples may include Department of Information Technology (DIT) staff such as computer operations, data center, development and application programming, Consolidated Print Center, etc. that provide support to the application)
- Identify the IT security personnel (Examples may include DIT personnel such as Security Officers, Information Officers, Database Administrators, Network Operations, etc. and/or Departmental security personnel)
- Identify third party services [Examples include providers such as IBM Global (MAIN), First Health (DCH), GTECH (Lottery), etc.]
- Identify IT platform assets: Servers, application code, databases, etc.

Department/Application Users

- Identify the primary users for the application, their number, their locations, and responsibilities associated with the system

System Interfaces

- Identify system interfaces (include input & output interfaces, for example interface to/from MAIN, HRMN, other Departmental systems, Federal Systems, etc.)
- Risk analysis identifying the most critical interface(s) to the business process

Identify all subsystems

- Identify subsystems associated with the application

Discovery; (Obtain if additional information/assistance is needed)

- Budgets
- Prior audit reports
- Service level agreements
- Disaster Recovery Plan/Business Resumption Plan (DRP/BCP) documents
- Stakeholders
- Transaction demographics
  - Number of transactions
  - Value of transactions
- Applicable legislations
- External regulations (IRS, GAAP, etc.)